

## Message Text

UNCLASSIFIED

PAGE 01 TEHRAN 02050 140945Z

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ACTION TRSE-00

INFO OCT-01 NEA-10 EB-11 L-03 ISO-00 DRC-01 RSC-01 /027 W

----- 092252

R 140744Z MAR 74

FM AMEMBASSY TEHRAN

TO SECSTATE WASHDC 5751

UNCLAS TEHRAN 2050

E.O. 11562: N/A

TAGS: PFOR, IR

SUBJ: DOUBLE TAXATION TREATY

REF: AIRGRAM 1290, DATED 2/14/74

1. IN RESPONSE TO REQUEST, EZEDDIN KAZEMI, LEGAL ADVISOR, MINISTRY FOREIGN AFFAIRS, PROVIDED US ON A PRIVATE BASIS THE FOLLOWING INFORMATION: TAXES PROVIDED IN THE IRAN-GERMAN AND FRENCH TREATIES.

A. TAX ON DIVIDENDS (ARTICLE 10 IN BOTH THE FRENCH AND GERMAN AGREEMENTS): FRENCH 15 PERCENT AND 20 PERCENT, GERMAN 15 PERCENT, 20 PERCENT AND 25 PERCENT, THE LATTER BEING APPLIED IN SPECIAL CASES ONLY.

B. INTEREST: (ARTICLE 11) TAX RATE IN BOTH AGREEMENTS IS 15 PERCENT ON INTEREST PAYMENTS.

C. ROYALTIES (ARTICLE 12): TAX RATE ON ROYALTIES IN BOTH AGREEMENTS IS 10 PERCENT.  
HELMS

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENTS, TAXES, FOREIGN INVESTMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 14 MAR 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974TEHRAN02050  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** n/a  
**From:** TEHRAN  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740342/aaaabnkv.tel  
**Line Count:** 46  
**Locator:** TEXT ON-LINE  
**Office:** ACTION TRSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** AIRGRAM 1290, DATED 2/14/74  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** cunninfx  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 03 SEP 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <03 SEP 2002 by elbezefj>; APPROVED <06 DEC 2002 by cunninfx>  
**Review Markings:**

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30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** DOUBLE TAXATION TREATY  
**TAGS:** PFOR, IR, FR, GE  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005